

<u>TITLE IV-E MATRIX: Allowable IV-E Cost Categories Applicable to Foster Children Under DSS Care</u>								Virginia Department of Social Services		
								Revision Date: March 1, 2004		
Invoice Categories	Category Type	LEGEND (MAINTENANCE): "I" = Routine allowable expenditures normally Included in the basic maintenance monthly rate fixed by the state or a rate that is negotiated, "E" = Non-routine allowable expenditures justified and approved that may be Excluded from and reimbursed above the monthly maintenance rate fixed by the state or negotiated, "No Impact" = An allowable expenditure the same as "I" but it has no impact on the fixed or negotiated maintenance payment rate.								
		Category Detail	Regular Foster Home	Specialized Foster Homes	Therapeutic Foster Home	Group Home	Residential Facility	Comments		
MAINTENANCE ACTIVITIES - The following maint categories are IV-E allowable. Placement type determines reimbursement method.										
MI	Room and Board	Maint -Shelter	1	Summary: Costs associated with providing and maintaining living quarters for the child and may include:	Shelter costs are included in the monthly room and board rate. This board payment is fixed based on a negotiated monthly rate for Therapeutic Foster Care, Group Home and Residential placements. This amount for the Regular and Specialized placements is t he Basic monthly rate established by the State.					
			1.1	Cost of a lease or rental agreement	No impact	No impact	No impact	I	I	
			1.2	Utilities, furniture and equipment	No impact	No impact	No impact	I	I	
			1.3	Costs of housekeeping, linen and bedding	No impact	No impact	No impact	I	I	
			1.4	Maintenance of the building and grounds	No impact	No impact	No impact	I	I	
			1.5	Routine recreation	No impact	No impact	No impact	I	I	Reasonable and occasional recreation costs such as tickets or other admission fees to events or dues for clubs are only reimbursable as part of the maintenance payment. See Recreation under Basic Supv below.
			1.6	Insurance related to the living quarters	No impact	No impact	No impact	I	I	
			1.7	Taxes related to the shelter of the child.	No impact	No impact	No impact	I	I	
			1.8	Costs may not include construction costs, but may include depreciation of capital assets, interest, and property taxes	No impact	No impact	No impact	I	I	
		Maint - Food	2	Summary: Costs associated with providing food for the child (net of USDA revenues). These costs may include:	Food costs are included in the monthly room and board rate. This board payment is fixed based on a negotiated monthly rate for Therapeutic Foster Care, Group Home and Residential placements. This amount for the Regular and Specialized placements is the Basic monthly rate established by the State.					
			2.1	The food itself	No impact	No impact	No impact	I	I	
			2.2	Meal preparation, operation and maintenance of the kitchen facility	No impact	No impact	No impact	I	I	
			2.3	Dietary supplies	No impact	No impact	No impact	I	I	
			2.4	Salaries and fringe benefits associated with staff involved in food preparation and assuring appropriate dietary/nutritional standards are met	No impact	No impact	No impact	I	I	
		Maint - Daily Basic Supervision (Normal parental duties)	3	Summary: Costs associated with 24-hour supervision of the child. These costs may include:	Supervision costs are included in the monthly room and board rate. This board payment is fixed based on a negotiated monthly rate for Group Homes and Residential placements. This amount for the Regular, Specialized, and Therapeutic placements is the B asic monthly rate established by the State.					
			3.1	The salaries and fringe benefits of staff (including house parents) involved in supervising the child	No impact	No impact	No impact	I	I	
			3.2	Recreation supervision	No impact	No impact	E	E	E	Costs are allowed for staff supervision to insure the well being and safety of the child on or off campus even if the event has recreation components. Costs ARE NOT allowed for staff merely accompanying the child (not for supervision).

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		<i>Maint - School Supplies</i>	4	Costs associated with books, materials, and supplies necessary for a child’s education	No impact	No impact	No impact	I	I	Educational expenses required for academic performance for supplies and program material when procured for and owned by the child. These costs apply to all types of foster homes and are generally included in the basic monthly board rate provided to the foster parent(s).	
		<i>Maint - Child’s Personal Incidentals</i>	5	Incidental costs associated with the personal care of a child.	No impact	No impact	No impact	I	I	Incidental costs in all types of foster homes are generally included in the basic monthly board rate provided to the foster home.	
		<i>Maint-Clothing</i>	6	Summary: Costs associated with providing and maintaining the clothing for the child. These costs may include:							
		6.1	Costs of the clothing itself	No impact	No impact	No impact	I	I			
		6.2	Laundry and dry cleaning	No impact	No impact	No impact	I	I			
M2	<i>Maint-Supplemental Clothing</i>		6.3	\$300 annual supplemental clothing allotment	E	E	E	E	E		
M3	<i>Maint - Daily Additional Supervision</i>	<i>Maint - Daily Additional Supervision (Above normal parental duties)</i>	7	Salaries and fringe benefits of staff (including house parents) associated with 24-hour supervision of the child beyond that which is normally required of a foster child or, supervision needed for certain children including those with physical or emotional	No impact	No impact	I	I	I	When a specialized payment is made above the amount included ("I") in the room and board monthly rate in Therapeutic homes, it must adhere to the following: 1) it cannot be so much that it is considered a salary 2) the special needs of the child must be documented (e.g.; CAFAS; psychological evaluation, etc.); 3) the foster parent must receive specialized training that qualifies him/her as a therapeutic foster parent.	
M4	<i>Maint - Liability Insurance</i>	<i>Maint - Liability Insurance with Respect to a Child</i>	8	Insurance costs directly related to a foster child, above normal home insurance, to cover damages and harm by the child to property or another person. This cost is included in the room and board rate for applicable homes.	E/I	E/I	E/I	E	E	The State's Foster Parent Contingency Fund can be used as available with VDSS approval to reimburse foster parents for damages incurred by a foster child. These funds are very limited.	
M5	<i>Maint - Travel to the Child’s Home for Visitation</i>	<i>Maint - Travel to the Child’s Home for Visitation</i>	9	Costs associated with the travel of the eligible child for purposes of visitation with family (including siblings) or other caretakers. (Does not include travel costs for the family to visit the child)	E	E	E	E	E	A mileage allowance for applicable modes of transportation can be used based on the State rate in lieu of actual costs.	

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M6	Maint - Child Care	Maint - Child Care	10	Costs associated with payments for licensed or approved child care may be claimed when the work responsibilities of foster parents preclude them from being at home when the child in their care is not in school.	E	E	E	I	I	The day care provider and their setting/facility must both be approved under day care guidelines and the service must be provided in the approved setting to claim eligible maintenance child care costs.
			10.1	Licensed or approved child care costs are applicable when the foster parent is required to participate, without the child, in activities associated with parenting a child in foster care that are beyond the scope of ordinary parental duties, such as attend	E	E	E	I	I	The day care provider and their setting/facility must both be fully approved under day care guidelines and the service must be provided in the approved setting to claim eligible maintenance child care costs.

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ADMINISTRATIVE COSTS - The following admin categories are IV-E allowable. Placement type determines reimbursement method.								
A1	Admin - Case Management	Admin - Case Management		Summary: Most of these costs apply to LDSS, Group Homes and Residential facilities. LDSS costs in these administrative categories are reported and reimbursed using the State's LASER system.				
			50	Referral to services	The Administrative costs of the LDSS for these categories related to their local foster homes is often imbedded with other LDSS costs and reimbursed through the Locality Automated System for Expenditure Reimbursement (LASER)	The Administrative costs for these categories associated with not-for-profit CPAs (Child Placement Agencies) that oversee foster homes, group homes or residential facilities can be reimbursed from IV-E through the appropriate LDSS/State process		Referrals designed to achieve the goal of making reasonable efforts to prevent permanent removal of the child.
			50.1	Placement of the child				Usually a LDSS specific cost
			50.2	Development of the service plan				Usually a LDSS specific cost. To be IV-E allowable, Section 475 (1) (C) of the Soc. Sec. Act states that the case plan must include the health and education records of the child.
			50.3	Planning for and/or participation in Administrative Panel reviews				
			50.4	Data collection and reporting				Includes LDSS costs associated with the use of OASIS for applicable children. If information systems usage is for IV-E and non-IV-E purposes , applicable costs must be allocated. Other electronic database work is permissible if it is for case management versus research, etc.
			50.5	Recruitment, licensing (approval) and retention of foster parents				
			50.6	Rate setting activities				LDSS specific cost
			50.7	IV-E eligibility determination and re-determination activities				Usually LDSS specific cost
			50.8	Quality control				
A2	Admin - Overhead Costs	Admin - Overhead Costs	51	These are administrative costs required for the proper and efficient administering of Virginia's IV-E plans. If a cost from one of the other administrative categories in this document can not be clearly associated with that category (and has not been claimed there), it can and should be allocated as an overhead expense based on IV-E cases relative to all cases or some other equitable allocation basis.				These costs are most applicable to residential facilities since LDSS administrative overhead costs are reported and reimbursed using the State's LASER system. Refer to the document titled "Claiming Administrative Costs" for more information on overhead

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			Category Detail		Regular Foster Home	Specialized Foster Homes	Therapeutic Foster Home	Group Home	Residential Facility	Comments
			51.1	Overhead costs can include a proportionate share of expenses from a facility's central (Corporate) office	The Administrative costs of the LDSS for these categories related to their local foster homes is often imbedded with other LDSS costs and reimbursed through the Locality Automated System for Expenditure Reimbursement (LASER)		The Administrative costs for these categories associated with not-for-profit CPAs (Child Placement Agencies) that oversee foster homes, group homes or residential facilities can be reimbursed from IV-E through the appropriate LDSS/State process		These costs are most applicable to residential facilities since LDSS administrative overhead costs are reported and reimbursed using the State's LASER system. Refer to the document titled "Claiming Administrative Costs" for more information on overhead	
			51.2	Overhead costs can include applicable training expenses required to ensure the proper administrative of IV-E plans.					Training plans/costs do not require State approval if the associated training cost is allocated to and reported as a administrative expense. IV-E costs can be allocated based on the applicable state-wide IV-E penetration rate. These costs are most applicable to CPA's/residential facilities since LDSS training and overhead costs are reported separately using the State's LASER system.	
A3	Admin - Other	Admin - Misc Payroll	52	Director's and/or management fees, plus salaries and fringe benefits associated with the facility administrator and administrative support staff						
			52.1	Payroll and other non-property taxes as applicable						
		Admin - Data processing	53	Data processing - general administrative work to ensure the proper and efficient administering of VA's IV-E plans						
		Admin - Dues, insurance, licenses	54	Dues, insurance and licenses						
		Admin - Office supplies	55	Office supplies, printing						
		Admin - Vehicles	56	Motor vehicles and/or usage for applicable cases						
		Admin - Accounting	57	Accounting services						
		Admin - Legal services and fees	58	Costs associated with the determination and redetermination of fair hearings and appeals						
			58.1	Costs of preparation for and participation in judicial determinations						
		Admin - Subscriptions	59	Subscriptions						
Admin - Utilities	60	Telephone and telegraph, mail and messenger services								

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LDSS IV-E TRAINING ACTIVITY

T1	Admin - Training	Admin - Training	80	Summary: Currently, only applicable costs for IV-E training conducted by the VDSS and/or LDSS for child welfare staff and/or foster/adoption parents can be claimed and reimbursed at the higher 75% Federal Financial Participation (FFP) "IV-E Training" rate. Federal IV-E guidelines state that ALL training activities and IV-E child-specific costs funded under "IV-E Training" must be included and approved in advance through the State's Child and Family Services Plan (Title IV-B). All other training costs applicable to IV-E can only be claimed and reimbursed at the 50% administrative rate as indicated in the administrative section above. When IV-E training is provided to child welfare staff and/or foster/adoptive parents that care for IV-E and non IV-E children, the costs should be allocated using the appropriate IV-E penetration rate. The following examples are the primary types of costs pertaining to IV-E training.						
			80.1	Training provided to personnel employed or preparing for employment by the state or local agency administering the plan	NA	NA	NA	NA	NA	See "Training Summary" above. Applicable to VDSS and/or LDSS only.
			80.2	Short-term training (including travel and per diem expenses) to current or prospective foster or adoptive parents and the members of the state licensed or approved child care institutions providing care to foster and adopted children receiving IV-E assistance.	NA	NA	NA	NA	NA	See "Training Summary" above. Applicable to VDSS and/or LDSS only.
			80.3	In-service training, travel and seminar expenses.	NA	NA	NA	NA	NA	See "Training Summary" above. Applicable to VDSS and/or LDSS only.